

**EXHIBIT A**

**Schedule of Claims Subject to the Four Hundred Fifty-First Omnibus Objection**

## Four Hundred Fifty-First Omnibus Objection

## Exhibit A - Claims to Be Reclassified

ASSERTEDCORRECTED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1	AGOSTO TORRES, CARLOS J. APRIL GARDENS CALLE 21 2C-9 LAS PIEDRAS, PR 00771	147581	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$30,000.00	Commonwealth of Puerto Rico	Unsecured	\$30,000.00
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.								
2	ALAMO CUEVAS, JOSE M. URB. VILLA DEL REY 4TA.SEC CALLE 5 4L10 CAGUAS, PR 00725	138930	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.								
3	AMALBERT-MILLAN, MARIA A. PASEO PALMA REAL 76 CALANDRIA JUNCOS, PR 00777-3125	81661	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$75,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$75,000.00*
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.								
4	BERRIOS CASTRODAD, NORMA D. URB. FERNANDEZ 24 FRANCISCO CRUZ CIDRA, PR 00739	175400-1	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$74,600.00	Commonwealth of Puerto Rico	Unsecured	\$74,600.00
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.								

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	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
5	CASILLAS RODRIGUEZ, MYRNA L. K44 12 URB. MONTE BRISAS 5 FAJARDO, PR 00738	135462	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.								
6	COSME COSME, WANDA I. HC 02 BOX 80194 CIALES, PR 00638	60545	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.								
7	CRUZ CRUZ, RAMON E. HC-02 BOX 5210 VILLALBA, PR 00766	138184	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.								
8	CUEVAS GONZALEZ, NORMA I. URB. VISTA DEL RIO II P.O. BOX 665 ANASCO, PR 00610	156362	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$80,000.00*	Commonwealth of Puerto Rico	Unsecured	\$80,000.00*
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.								

\*Indicates claim contains unliquidated and/or undetermined amounts

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	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
9	DE JESUS MORALES, AIDA M. HC-01 BOX 2723 LOIZA, PR 00772	103573	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$30,000.00	Commonwealth of Puerto Rico	Unsecured	\$30,000.00
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.								
10	DIAZ REYES, LUISA M. SECTOR LA PRRA RAMAL 4 #122 TRUJILLO ALTO, PR 00976	106019	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$30,000.00	Commonwealth of Puerto Rico	Unsecured	\$30,000.00
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.								
11	ECHEVARRIA ABREU, SANDRA I. URB. LAS DELICIAS 4041 CALLE FIDELIA MATHEW PONCE, PR 00728-3710	89567	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.								
12	ESCRIBANO, ZAIDA J. P.O. BOX 52 CIDRA, PR 00739-0052	176074	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$75,000.00	Commonwealth of Puerto Rico	Unsecured	\$75,000.00
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.								

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	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
13	FELICIANO RODRIGUEZ, IRVING HC01 BOX 8380 HORMIGUEROS, PR 00660	9963	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$70,000.00*	Commonwealth of Puerto Rico	Secured	\$70,000.00*
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.								
14	FLORES OYOLA, SYLVIA M. 13 CALLE ORQUIDEA CIDRA, PR 00739	175465	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
			Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$95,000.00*	Commonwealth of Puerto Rico	Unsecured	\$95,000.00*
				Subtotal	\$95,000.00*		Subtotal	\$95,000.00*
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.								
15	FRANCIS ROSARIO, DOLORES R. C-23 B URB. MELENDEZ FAJARDO, PR 00738	163586	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$14,400.00*	Commonwealth of Puerto Rico	Unsecured	\$14,400.00*
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.								
16	GARCIA GARCIA, RAFAEL 5 H 15 CALLE 8 URB MONTE BRISAS 5 FAJARDO, PR 00738	165086	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$9,600.00*	Commonwealth of Puerto Rico	Unsecured	\$9,600.00*
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.								

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Four Hundred Fifty-First Omnibus Objection

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	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
17	GONZALEZ GONZALEZ, FELICITA CALLE-24-GG-15- VILLAS DE CASTRO CAGUAS, PR 00725	151107	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
			Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	Undetermined*
						Subtotal		Undetermined*
				Subtotal	Undetermined*			
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.								
18	LAFONTAINE VELEZ, SONIA URB TANAMA 167 CALLE CUBA ARECIBO, PR 00612	40898	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.								
19	MATOS ARROYO , VICENTA PMB 376 BOX 1283 SAN LORENZO, PR 00754	129954	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.								
20	MORALES VALDES, RUBEN A 12 EUCALIPTO STREET PARCELAS MARQUEZ MANATI, PR 00674	18526	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$70,000.00*	Commonwealth of Puerto Rico	Unsecured	\$70,000.00*
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.								

\*Indicates claim contains unliquidated and/or undetermined amounts

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	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
21	NAVARRO COTTO, AGUSTINA PO BOX 1106 CIDRA, PR 00739	175663	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$75,000.00	Commonwealth of Puerto Rico	Unsecured	\$75,000.00
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.								
22	NIEVES HERNANDEZ, HILDA E-25 SANTA ANA, SANTA ELVIRA CAGUAS, PR 00725	118029	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$5,000.00	Commonwealth of Puerto Rico	Unsecured	\$5,000.00
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.								
23	ORTIZ ARROYO, MANUEL ANTONIO URB HACIENDA LA MATILDE 5675 PASEO MORELL CAMPOS PONCE, PR 00728-2449	132283	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	Undetermined*
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.								
24	ORTIZ SANTIAGO, ADA IRMA PO BOX 31005 SAN JUAN, PR 00929	173564	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
			Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	Undetermined*
							Subtotal	Undetermined*
				Subtotal	Undetermined*			
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.								

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25	RAMOS MARTINEZ, YVETTE BK 25 DR. MARTORELL LEVITTOWN TOA BAJA, PR 00949	119642	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$50,000.00*	Commonwealth of Puerto Rico	Unsecured	\$50,000.00*
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.								
26	RAMOS RIVERA, VICTOR M. 4TA EXTENSION COUNTRY CLUB CALLE GUAN 882 RIO PIEDRAS, PR 00924	150208	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$30,000.00	Commonwealth of Puerto Rico	Unsecured	\$30,000.00
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.								
27	RIVERA DIAZ, ADA ESTHER HC 01 BOX 4227 COROZAL, PR 00783	126354	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$50,000.00*	Commonwealth of Puerto Rico	Unsecured	\$50,000.00*
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.								
28	RODRIGUEZ MOJICA, MARIA C BUZON 21407 BOS LAS CROABAS FAJARDO, PR 00738	133250	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.								



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29	ROMERO VALENTIN, CONSTANCE 843 CAREW ST. SPRINGFIELD, MA 01104	115333	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.								
30	ROSARIO GONZALEZ, ELIZABETH PO BOX 1022 PATILLAS, PR 00723	130431	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.								
31	ROSARIO SANTIAGO, CLARIBEL ENID PO BOX 690 SABANA HOYOS, PR 00688	53546	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$10,000.00	Commonwealth of Puerto Rico	Unsecured	\$10,000.00
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.								
32	RUIZ LOZANO, CARMEN M PO BOX 10436 PONCE, PR 00732	137829	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.								

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33	SANTIAGO AYALA, LETICIA URB METROPOLIS 2C 32 AVE C CAROLINA, PR 00987-7817	100241	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.								
34	SANTIAGO FUENTES, NIVIA A. URB. CUGUAS NORTE CALLE GENOVA AK2 CAGUAS, PR 00725	44956	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$66,977.39	Commonwealth of Puerto Rico	Unsecured	\$66,977.39
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.								
35	SUAREZ MONTANEZ, MARIA VIRGINIA 4505 SEC. CAPILLA CIDRA, PR 00739	175385	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$33,600.00*	Commonwealth of Puerto Rico	Unsecured	\$33,600.00*
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.								
36	TAPIA RODRIGUEZ, GLADYS PO BOX 1858 RIO GRANDE, PR 00745	137835	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.								

\*Indicates claim contains unliquidated and/or undetermined amounts

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	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
37	TARONJI TORRES, JACQUELINE N 404 CALLE AMAPOLA URB VISTA ALEGRE VILLALBA, PR 00766	106698	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.								
38	ZAYAS SOTOMAYOR, CARMEN N. NUM 8 CALLE B URB TIERRA SANTA VILLALBA, PR 00766	117960	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$24,000.00*	Commonwealth of Puerto Rico	Unsecured	\$24,000.00*
Reason: Claimant identifies obligor as the Employees Retirement System of the Government of the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.								
TOTAL					\$998,177.39*	TOTAL		\$998,177.39*